

**Judgment of the Court (Ninth Chamber) of 26 April 2018 (request for a preliminary ruling from the Curtea de Apel Suceava — Romania) — Zabrus Siret SRL v Direcția Generală Regională a Finanțelor Publice Iași — Administrația Județeană a Finanțelor Publice Suceava**

(Case C-81/17) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Directive 2006/112/EC — Common system of value added tax (VAT) — Deduction of input tax — Right to a refund of VAT — Transactions relating to a tax period that has already been the subject of a tax inspection which has concluded — National legislation — Possibility for the taxable person to correct tax returns which have already been covered by a tax inspection — Precluded — Principle of effectiveness — Fiscal neutrality — Legal certainty)*

(2018/C 211/07)

Language of the case: Romanian

**Referring court**

Curtea de Apel Suceava

**Parties to the main proceedings**

Applicant: Zabrus Siret SRL

Defendant: Direcția Generală Regională a Finanțelor Publice Iași — Administrația Județeană a Finanțelor Publice Suceava

**Operative part of the judgment**

Articles 167, 168, 179, 180 and 182 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010, and the principles of effectiveness, fiscal neutrality and proportionality must be interpreted as precluding national legislation, such as that at issue in the main proceedings, which, by way of derogation from the five-year limitation period imposed by national law for the correction of value added tax (VAT) returns, prevents, in circumstances such as those in the main proceedings, a taxable person from making such a correction in order to claim his right of deduction on the sole ground that that correction relates to a period that has already been the subject of a tax inspection.

<sup>(1)</sup> OJ C 161, 22.5.2017.

**Judgment of the Court (Ninth Chamber) of 26 April 2018 — Cellnex Telecom SA, formerly Abertis Telecom SA, Telecom Castilla-La Mancha SA v European Commission, SES Astra**

(Joined Cases C-91/17 P and C-92/17 P) <sup>(1)</sup>

*(Appeal — State Aid — Digital television — Aid for the extension of digital terrestrial television to the remote and less urbanised areas of the Comunidad Autónoma de Castilla-La Mancha (Autonomous Community of Castilla-La Mancha, Spain) — Grant in favour of operators of digital terrestrial television platforms — Decision declaring the aid measures to be partially incompatible with the internal market — Concept of ‘State Aid’ — Advantage — Service of general economic interest — Definition — Margin of discretion of the Member States)*

(2018/C 211/08)

Language of the cases: Spanish

**Parties**

Appellants: Cellnex Telecom SA, formerly Abertis Telecom SA, Telecom Castilla-La Mancha SA (represented by: J. Buendía Sierra and A. Lamadrid de Pablo, abogados)